

A BALANCE SHEET AND METHOD FOR MEASURING  
INTELLECTUAL CAPITAL

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ABSTRACT OF THE DISCLOSURE

10 A balance sheet and method for measuring  
intellectual capital includes identifying one or more  
intellectual capitals to be measured, wherein the  
intellectual capital comprises human capital, structural  
capital, and external capital. A set of metrics that are  
present within the identified intellectual capitals are  
selected. Values are assigned to the set of selected  
metrics. The set of valued metrics are scaled, wherein  
15 the scaled metrics are operable to be mathematically  
associated. The identified intellectual capitals are  
quantified based on the scaled metrics.